

State of Idaho

Legislative Services Office

Management Report

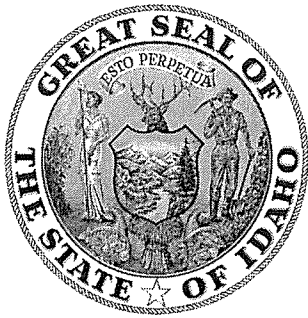
A communication to the Joint Finance-Appropriations Committee

**DEPARTMENT OF
JUVENILE CORRECTIONS**

FY 2006, 2007, and 2008

Report IC28508
Date Issued: September 10, 2009

Serving Idaho's Citizen Legislature



Don H. Berg, Manager

**Idaho Legislative Services Office
Legislative Audits Division**

**DEPARTMENT OF
JUVENILE CORRECTIONS**

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Department of Juvenile Corrections covering the fiscal years ended June 30, 2006, 2007, and 2008. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the Department.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or in the prior report.

A copy of this report is available at <http://www.legislature.idaho.gov/audit> or by calling 208-334-4832.

AGENCY RESPONSE

The Department has reviewed the report and is in general agreement with its contents.

FINANCIAL INFORMATION

The following financial data is for informational purposes only.

DEPARTMENT OF JUVENILE CORRECTIONS – FISCAL YEAR 2008

Fund	Title	Beginning Cash/ Appropriation	Receipts/ Transfers In	Disbursements/ Transfers Out	Ending Cash/ Appropriation
0001	General Fund	\$38,217,652	\$220	\$36,849,268	\$1,368,604
0188	Juvenile Corrections Fund	336,006	101,949	108,264	329,691
0188-01	Cigarette/Tobacco Tax	1,943,165	4,821,625	4,770,300	1,994,490
0348	Federal	725,965	2,918,727	2,905,438	739,254
0349	Miscellaneous Revenue	1,020,875	966,383	1,008,410	978,848
0481-29	Endowment Fund	35,070	694,106	685,455	43,721
0630	Custodial Funds	24,527	10,669	23,209	11,987
	Total	<u>\$42,303,260</u>	<u>\$9,513,679</u>	<u>\$46,350,344</u>	<u>\$5,466,595</u>

This report is intended solely for the information and use of the State of Idaho and the Department of Juvenile Corrections and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the director, Sharon Harrigfeld, and her staff.

ASSIGNED STAFF

Chris Farnsworth, CPA, Managing Auditor

Craig Weathers, CPA, CIA, CFF, CICA, CITP, In-Charge Auditor

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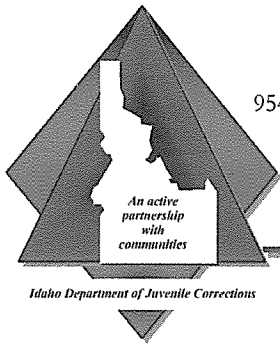
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AGENCY RESPONSE



Idaho Department of Juvenile Corrections

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SHARON HARRIGFELD
Director

August 24, 2009

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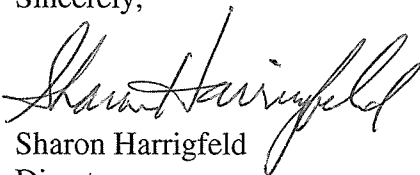
RE: Legislative Audit FY 2006, 2007 & 2008

Dear Mr. Berg:

The Department of Juvenile Corrections is in receipt of the draft of your FY 2006, 2007, 2008 Management Report on Internal Control. We have reviewed your report and are pleased that you found that the internal controls were materially adequate and that there were no reportable findings or recommendations.

This department is satisfied with the report as submitted and has nothing further to add to it. We thank you for your thorough review of our management systems and for the positive report.

Sincerely,


Sharon Harrigfeld
Director

APPENDIX

HISTORY

The Department of Juvenile Corrections was created by the 1995 Idaho Legislature in response to recommendations from a special legislative committee. Some of the issues the committee was asked to address included public safety, offender accountability, and victim restitution. The Department officially began operations July 1, 1995, and the corresponding legislation went into effect October 1, 1995.

PURPOSE

The Department is based on the Restorative Justice Model and is charged, through legislative intent, to address community safety, hold offenders accountable for their crimes, and provide juvenile offenders with the opportunity to develop the skills necessary to become productive citizens. Restorative justice focuses on restoring, to the victim and community, the losses experienced through the crimes committed.

STATUTORY AUTHORITY

Statutory authority for the Department is found in Title 20, Chapter 5, of the Idaho Code.

ORGANIZATION

The Juvenile Justice Commission is the body responsible for developing the State's three-year juvenile justice plan, and for administering federal juvenile justice funds. The Commission is comprised of approximately 25 gubernatorially appointed members from all seven State judicial districts. The Governor, with the advice and consent of the Idaho Senate, appoints the director of the Department of Juvenile Corrections. As provided by Idaho Code, Section 20-503, the director has organized the Department into five divisions: juvenile correction centers in Nampa, St. Anthony, and Lewiston; Community Services; and Administrative Services.

1. Juvenile Corrections Center – Nampa. This division is responsible for evaluation and assessment, placement, incarceration, providing cognitive-based programming, and case management for juvenile offenders committed to State custody by the courts.
2. Juvenile Corrections Center – St. Anthony. This division is responsible for regional evaluation and assessment, incarceration, providing cognitive-based programming, and case management for juvenile offenders committed to State custody by the courts.
3. Juvenile Corrections Center – Lewiston. This division is responsible for incarceration, providing cognitive-based programming, and case management for juvenile offenders committed to State custody by the courts.
4. Community Services. This division provides liaison services with county elected officials, county probation departments, and Department contract private providers. Additionally, the division also provides program quality assurance, contract monitoring, detention monitoring, juvenile detention/probation officer training, oversight of educational services, and research and analysis.

5. Administrative Services. This division provides support services necessary to run the institutions and the Department. The division also provides fiscal services, human resources, information technology, purchasing, and new construction management services.

FUNDING

The Department is funded primarily by the State General Fund. Other funding sources include: endowment funds, earned from State-owned land; federal funds; miscellaneous fees; and non-federal grants received by the Department. The following is a brief description of the Department's operating funds:

0001 General Fund. Receives a General Fund appropriation used for all programs administered by the Department.

0188 Juvenile Corrections Fund. Receives fees and fines collected by Idaho's counties, as provided by Idaho Code, Title 20, Chapter 5. Funds are used to construct and administer facilities under Department jurisdiction; to provide assistance to counties to construct, contract, or administer juvenile detention facilities; and to fund alternative programs designed to prevent juveniles from entering the traditional juvenile corrections system.

0188-01 Juvenile Corrections – Cigarette/Tobacco Tax Fund. Receives cigarette and tobacco taxes collected pursuant to Idaho Code, Title 63, Chapter 25. The funds are then transferred to counties for juvenile probation programs.

0348 Federal Fund. Receives federal funds from the U.S. Department of Justice and other federal funds passed through the Idaho Department of Education and the Idaho Department of Health and Welfare. The funds from the Justice Department are used primarily to develop and promote juvenile programs at the local level. Education funds are for staff professional development, transition, and speech services. Health and Welfare (social services) funds are used toward residential provider contracts.

0349 Miscellaneous Revenue Fund. Receives money for social security, parent reimbursement, lease of St. Anthony farmland, canteen sales, school lunch and snack programs, and other miscellaneous receipts. These funds are used for institution operations and contract provider payments.

0481-29 Endowment Fund. Idaho Code, Section 66-1106 specifically designates a portion of the funds earned on State lands for use at the Department's juvenile institutions. The funds are collected by the Idaho Department of Lands, and transferred to the Department of Juvenile Corrections to pay for operation and maintenance at the juvenile corrections centers throughout the State.

0488 Juvenile Corrections Victim Restitution Fund. Receives money from wages paid to juvenile offenders in work programs, appropriations, and money received from any other source, to provide full or partial restitution to victims of the juvenile offender's delinquent behavior.

0630 Custodial Funds. Receives juvenile personal money or wages paid to juvenile offenders in work programs. These funds are used for restitution or returned to the juvenile upon their release.

IDAHO DEPARTMENT OF JUVENILE CORRECTIONS

Current Organizational Structure

08/09

Sharon Harrigfeld
 Sharon Harrigfeld
 Director

